

**UNIFIED SCHOOL DISTRICT NO. 349**  
**Stafford, Kansas 67578**

**FINANCIAL STATEMENT**  
**For the Fiscal Year Ended June 30, 2015**

**VONFELDT, BAUER & VONFELDT, CHTD.**  
**Certified Public Accountants**  
**Larned, Kansas 67550**

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS

Financial Statement  
Regulatory Basis  
For the Year Ended June 30, 2015

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
FINANCIAL SECTION	
Auditor's Report on Financial Statement	1-2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3-4
Notes to the Financial Statement	5-13
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	14-15
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Funds	16-19
Special Purpose Funds	20-41
Bond and Interest Fund	42
Schedule 3	
Summary of Receipts and Disbursements - Agency Funds	43
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	44-47
SUPPLEMENTARY INFORMATION	
Schedule 5	
Graphical Analysis	48-63

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 349  
Stafford, Kansas 67578

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 349, Stafford, Kansas, a municipality, as of and for the year ended June 30, 2015 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 349, Stafford, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 349, Stafford, Kansas as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 349, Stafford, Kansas as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated September 21, 2015. The 2014 basic financial statement and accompanying report, which was audited by other auditors who expressed an unmodified opinion on the financial statement in their report dated February 27, 2015, are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

VONFELDT, BAUER & VONFELDT, CHTD.  
Certified Public Accountants  
Larned, Kansas

September 21, 2015

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 3,957.25	\$ 0.00
Supplemental General Fund	59,957.36	0.00
Special Purpose Funds:		
At-Risk Fund	335,366.50	0.00
Bilingual Education Fund	22,021.00	0.00
Capital Outlay Fund	428,557.55	0.00
Driver Training Fund	31,943.09	0.00
Food Service Fund	100,897.74	0.00
Professional Development Fund	62,459.66	0.00
Parent Education Program Fund	40,709.94	0.00
Special Education Fund	873,657.90	0.00
Vocational Education Fund	1,054,148.07	0.00
Gifts and Grants Fund	27,227.98	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	203,294.04	0.00
Textbook Rental Fund	96,080.91	0.00
Recreation Commission Fund	6,776.81	0.00
Recreation Commission Employee Benefit Fund	19.43	0.00
Title I Fund	0.00	0.00
Title II Fund	390.00	0.00
Title III REAP Program Fund	0.00	0.00
21st Century Fund	9,770.39	0.00
21st Century Supplemental Grant Fund	0.00	0.00
Career and Tech Ed Fund	0.00	0.00
KDHE Bullying Prevention Fund	3,177.15	0.00
District Activity Funds	24,026.70	0.00
Bond and Interest Funds:		
Bond and Interest Fund	522,966.41	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,907,405.88</u>	<u>\$ 0.00</u>

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 2,543,904.74	\$ 2,542,861.81	\$ 5,000.18	\$ 9,000.00	\$ 14,000.18
692,259.43	740,990.00	11,226.79	0.00	11,226.79
500,000.00	419,832.00	415,534.50	0.00	415,534.50
34,000.00	32,021.00	24,000.00	0.00	24,000.00
156,028.37	166,444.70	418,141.22	0.00	418,141.22
4,623.00	4,757.64	31,808.45	0.00	31,808.45
253,100.94	264,438.43	89,560.25	0.00	89,560.25
5,000.00	7,102.85	60,356.81	0.00	60,356.81
27,974.00	29,652.00	39,031.94	0.00	39,031.94
427,934.79	412,547.37	889,045.32	0.00	889,045.32
261,011.49	267,445.25	1,047,714.31	0.00	1,047,714.31
15,946.05	15,522.73	27,651.30	0.00	27,651.30
168,991.55	168,991.55	0.00	0.00	0.00
0.00	0.00	203,294.04	0.00	203,294.04
9,065.00	34,231.87	70,914.04	0.00	70,914.04
112,344.46	82,000.00	37,121.27	0.00	37,121.27
1.22	0.00	20.65	0.00	20.65
74,830.00	74,830.00	0.00	0.00	0.00
16,857.00	16,857.00	390.00	0.00	390.00
8,767.00	8,767.00	0.00	0.00	0.00
64,106.90	73,877.29	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
1,500.00	1,500.00	0.00	0.00	0.00
0.00	0.00	3,177.15	0.00	3,177.15
166,939.49	166,703.83	24,262.36	0.00	24,262.36
<u>336,350.54</u>	<u>303,312.50</u>	<u>556,004.45</u>	<u>0.00</u>	<u>556,004.45</u>
<u>\$ 5,881,535.97</u>	<u>\$ 5,834,686.82</u>	<u>\$ 3,954,255.03</u>	<u>\$ 9,000.00</u>	<u>\$ 3,963,255.03</u>
NOW Accounts				\$ 2,376,428.62
Certificates of Deposit				<u>1,638,588.62</u>
Total Cash				4,015,017.24
Agency Funds per Schedule 3				<u>(51,762.21)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 3,963,255.03</u>

UNIFIED SCHOOL DISTRICT NO. 349  
NOTES TO THE FINANCIAL STATEMENT  
June 30, 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 349, Stafford, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 349 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.



#### E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

#### F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

#### G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

#### Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

## Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: District may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund	21st Century Fund
Contingency Reserve Fund	21st Century Supplemental Grant Fund
Textbook Rental Fund	Career and Tech Ed Fund
Title I Fund	KDHE Bullying Prevention Fund
Title II Fund	District Activity Funds
Title III REAP Program Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

## Note 4 - DEPOSITS

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk* . State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk - deposits* . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2015.

Note 4 - DEPOSITS (Cont'd.)

At June 30, 2015 the District's carrying amount of deposits was \$4,015,017.24 and the bank balance was \$4,175,266.10. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,100.00 was covered by federal depository insurance, and \$3,925,166.10 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$132,880.00 subsequent to June 30, 2015 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2015, the statutory limit for the District was \$3,144,067.50. The outstanding bond principal represents 3.63% of the District valuation.

## Note 7 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General obligation bonds:				
Refunding Series 2011	2.50%	6/01/2011	\$ 1,415,000.00	9/01/2016
Capital leases payable:				
HVAC System	2.60%	5/01/2013	555,312.00	5/01/2017
Total contractual indebtedness				

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	06/30/2016	06/30/2017	Total
Principal:			
General obligation bonds	\$ 295,000.00	\$ 295,000.00	\$ 590,000.00
Capital leases payable	111,525.55	113,472.21	224,997.76
Total principal	406,525.55	408,472.21	814,997.76
Interest:			
General obligation bonds	11,062.50	3,687.50	14,750.00
Capital leases payable	5,432.67	3,486.01	8,918.68
Total interest	16,495.17	7,173.51	23,668.68
Total principal and interest	\$ 423,020.72	\$ 415,645.72	\$ 838,666.44

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 875,000.00	\$ 0.00	\$ 285,000.00	\$ 590,000.00	\$ 18,312.50
<u>333,189.08</u>	<u>0.00</u>	<u>108,191.32</u>	<u>224,997.76</u>	<u>8,766.90</u>
<u>\$ 1,208,189.08</u>	<u>\$ 0.00</u>	<u>\$ 393,191.32</u>	<u>\$ 814,997.76</u>	<u>\$ 27,079.40</u>

## Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-6428	\$ 145,000.00
General	Bilingual Education	K.S.A. 72-6428	34,000.00
General	Driver Training	K.S.A. 72-6428	1,000.00
General	Food Service	K.S.A. 72-6428	10,000.00
General	Parent Education	K.S.A. 72-6428	10,000.00
General	Special Education	K.S.A. 72-6428	377,856.60
Supplemental General	At-Risk	K.S.A. 72-6433	355,000.00
Supplemental General	Driver Training	K.S.A. 72-6433	2,000.00
Supplemental General	Food Service	K.S.A. 72-6433	90,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	5,000.00
Supplemental General	Special Education	K.S.A. 72-6433	30,729.78
Supplemental General	Vocational Education	K.S.A. 72-6433	256,260.22
Supplemental General	Textbook Rental	K.S.A. 72-6433	2,000.00

## Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other Post Employment Benefits*. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Compensated Absences*. Employees who are on a 12 month contract will be entitled to two-weeks vacation with regular wages after one full year of employment and three-weeks vacation after ten full years of employment. Vacation leave that is not used by the end of each contract year shall be lost, therefore, there is no liability for unused vacation time as of June 30, 2015.

Teachers will be granted ten days sick leave at the beginning of each school year. All sick leave which is not used by the employee will be allowed to accumulate until fifty days plus the contract year's ten days are accumulated. A certification of incapacity to teach may be required after five consecutive days of sick leave. A maximum of fifty days sick leave can be transferred from one year to the next. At the end of each contract year, all days in excess of the fifty (50) days for each qualified individual, will be paid to the eligible teacher at the rate of \$50.00 per day. This shall be paid at the end of the teaching year or in the June paycheck. Upon retirement, an employee who has been in continuous service with the District will receive reimbursement for unused sick leave up to a maximum of fifty days. Unused sick leave will be reimbursed at varying rates based on the number of years the employee has been with the District. The potential liability for unused sick leave as of June 30, 2015 and 2014 is \$785.00 and \$825.00, respectively, which is a net change of (\$40.00).

Teachers will be granted three days of personal leave each year which cannot accumulate. At the end of each contract year, all unused days will be reimbursed to the eligible teacher at varying rates. This shall be paid at the end of the teaching year or in the June paycheck, therefore, there is no liability for unused personal leave as of June 30, 2015.

#### Note 10 - DEFINED BENEFIT PENSION PLAN

*Plan description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

*Net Pension Liability.* The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$2,288,927 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

#### Note 11 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material effect on the District's financial statement.

#### Note 12 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### Note 13 - LEASE COMMITMENTS

##### Operating Leases:

The District has entered into operating leases for the district office and school copiers which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2015 rent expenditures were \$5,042.11. These expenditures were made from the General Fund.

The District has entered into an operating lease with Jay Minnis for a building for the Vocation Education SEED Program which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2015 rent expenditures were \$2,975.00. These expenditures were made from the Vocational Education Fund.

#### Note 14 - RELATED PARTY TRANSACTIONS

The District reimbursed Minnis Chapel, which is owned by a board member, for utilities used by the Charter School. The amount reimbursed during the year was \$2,975.00.

#### Note 15 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through September 21, 2015, and does not believe any events have occurred which affect the financial statement as presented.



**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 2,300,414.00	\$ (140,598.00)
Supplemental General Fund	787,852.00	(46,862.00)
Special Purpose Funds:		
At-Risk Fund	419,832.00	XXXXXXXXXX
Bilingual Education Fund	32,021.00	XXXXXXXXXX
Capital Outlay Fund	684,376.00	XXXXXXXXXX
Driver Training Fund	21,000.00	XXXXXXXXXX
Food Service Fund	340,737.00	XXXXXXXXXX
Professional Development Fund	63,460.00	XXXXXXXXXX
Parent Education Program Fund	34,531.00	XXXXXXXXXX
Special Education Fund	1,498,528.00	XXXXXXXXXX
Vocational Education Fund	1,215,198.00	XXXXXXXXXX
KPERs Special Retirement Fund	205,830.00	XXXXXXXXXX
Recreation Commission Fund	82,000.00	XXXXXXXXXX
Recreation Commission Employee Benefit Fund	0.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	303,313.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 383,045.81	\$ 2,542,861.81	\$ 2,542,861.81	\$ 0.00
0.00	740,990.00	740,990.00	0.00
0.00	419,832.00	419,832.00	0.00
0.00	32,021.00	32,021.00	0.00
0.00	684,376.00	166,444.70	(517,931.30)
0.00	21,000.00	4,757.64	(16,242.36)
0.00	340,737.00	264,438.43	(76,298.57)
0.00	63,460.00	7,102.85	(56,357.15)
0.00	34,531.00	29,652.00	(4,879.00)
0.00	1,498,528.00	412,547.37	(1,085,980.63)
0.00	1,215,198.00	267,445.25	(947,752.75)
0.00	205,830.00	168,991.55	(36,838.45)
0.00	82,000.00	82,000.00	0.00
0.00	0.00	0.00	0.00
0.00	303,313.00	303,312.50	(0.50)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 352,593.42	\$ 0.00	\$ 0.00	\$ 0.00
Delinquent Tax	3,906.44	0.00	0.00	0.00
Mineral Production Tax	6,601.67	7,652.93	0.00	7,652.93
Local Sources:				
Reimbursements	334,417.62	383,045.81	0.00	383,045.81
State Aid:				
General State Aid	1,620,232.00	1,866,727.00	1,966,386.00	(99,659.00)
Special Education Aid	282,347.00	286,479.00	334,028.00	(47,549.00)
Total Receipts	<u>2,600,098.15</u>	<u>2,543,904.74</u>	<u>\$ 2,300,414.00</u>	<u>\$ 243,490.74</u>
Expenditures				
Instruction:				
Salaries	458,477.56	431,901.45	532,817.00	(100,915.55)
Employee Benefits	89,903.37	73,984.21	127,000.00	(53,015.79)
Purchased Professional Services	25,980.41	16,646.00	33,142.00	(16,496.00)
Other Purchased Services	189,962.96	194,341.12	0.00	194,341.12
Supplies	93,524.19	98,021.75	146,000.00	(47,978.25)
Property (Equip & Furn)	0.00	563.31	0.00	563.31
Other	3,124.48	1,259.96	5,000.00	(3,740.04)
Student Support Services:				
Salaries	74,148.36	106,793.89	103,500.00	3,293.89
Employee Benefits	10,667.14	11,796.62	14,550.00	(2,753.38)
Purchased Professional Services	0.00	220.00	5,000.00	(4,780.00)
Other Purchased Services	0.00	0.00	1,000.00	(1,000.00)
Supplies	284.83	520.44	2,000.00	(1,479.56)
Other	0.00	0.00	500.00	(500.00)
Instructional Support Staff:				
Salaries	34,237.54	0.00	53,345.00	(53,345.00)
Employee Benefits	7,724.70	7,864.82	13,000.00	(5,135.18)
Supplies	2,672.29	3,453.74	6,000.00	(2,546.26)
Property (Equip & Furn)	0.00	3,863.74	500.00	3,363.74
Other	6.47	0.00	100.00	(100.00)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
General Administration:				
Salaries	79,864.00	96,046.16	92,678.00	3,368.16
Employee Benefits	10,881.00	12,117.05	14,500.00	(2,382.95)
Purchased Professional Services	32,101.85	24,726.21	37,000.00	(12,273.79)
Other Purchased Services	992.00	1,012.00	2,500.00	(1,488.00)
Supplies	5,062.19	9,279.46	8,500.00	779.46
Property (Equip & Furn)	0.00	0.00	5,000.00	(5,000.00)
Other	2,235.89	3,465.88	5,000.00	(1,534.12)
School Administration:				
Salaries	180,080.37	185,930.51	187,254.00	(1,323.49)
Employee Benefits	31,554.01	35,927.53	34,900.00	1,027.53
Purchased Professional Services	0.00	1,565.96	0.00	1,565.96
Other Purchased Services	15,307.73	7,878.10	25,000.00	(17,121.90)
Supplies	2,643.39	2,877.55	6,000.00	(3,122.45)
Other	670.65	214.78	500.00	(285.22)
Central Services:				
Salaries	56,883.00	42,766.83	67,900.00	(25,133.17)
Employee Benefits	251,331.37	266,013.94	6,800.00	259,213.94
Operations & Maintenance:				
Salaries	73,732.15	63,900.81	0.00	63,900.81
Employee Benefits	22,977.09	16,156.65	0.00	16,156.65
Purchased Professional Services	13,507.12	10,677.86	17,000.00	(6,322.14)
Purchased Property Services	6,907.65	11,817.35	16,500.00	(4,682.65)
Other Purchased Services	40,058.44	33,675.70	110,000.00	(76,324.30)
Supplies	13,733.36	21,404.27	20,000.00	1,404.27
Heating	19,390.62	19,731.61	35,000.00	(15,268.39)
Electricity	56,606.20	65,252.72	70,000.00	(4,747.28)
Property (Equip & Furn)	2,113.43	0.00	0.00	0.00
Transportation Supervision:				
Salaries	11,211.89	11,893.65	18,000.00	(6,106.35)
Employee Benefits	4,400.25	4,801.83	5,700.00	(898.17)
Vehicle Operating Services:				
Salaries	5,839.86	20,933.79	32,000.00	(11,066.21)
Employee Benefits	7,189.51	6,124.26	9,200.00	(3,075.74)
Insurance	6,432.00	5,007.00	10,000.00	(4,993.00)
Motor Fuel	19,756.40	14,989.35	40,000.00	(25,010.65)
Other	1,072.33	636.95	4,000.00	(3,363.05)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Vehicle & Maintenance Services:				
Purchased Property Services	3,632.91	8,684.73	10,000.00	(1,315.27)
Equipment	5,605.60	8,263.67	12,000.00	(3,736.33)
Operating Transfers:				
To At-Risk	160,738.00	145,000.00	0.00	145,000.00
To Bilingual Education	20,000.00	34,000.00	0.00	34,000.00
To Driver Training	0.00	1,000.00	0.00	1,000.00
To Food Service	20,000.00	10,000.00	20,000.00	(10,000.00)
To Professional Development	10,000.00	0.00	0.00	0.00
To Parent Education	20,000.00	10,000.00	0.00	10,000.00
To Special Education	293,044.55	377,856.60	334,028.00	43,828.60
To Contingency Reserve	102,869.51	0.00	0.00	0.00
Adjustment to Comply with Legal Max			(140,598.00)	140,598.00
Legal General Fund Budget	2,601,140.62	2,542,861.81	2,159,816.00	383,045.81
Adjustment for Qualifying Budget Credits			383,045.81	(383,045.81)
Total Expenditures	<u>2,601,140.62</u>	<u>2,542,861.81</u>	<u>\$ 2,542,861.81</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(1,042.47)	1,042.93		
Unencumbered Cash, Beginning	<u>4,999.72</u>	<u>3,957.25</u>		
Unencumbered Cash, Ending	<u>\$ 3,957.25</u>	<u>\$ 5,000.18</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
SUPPLEMENTAL GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 556,693.37	\$ 403,424.45	\$ 386,134.00	\$ 17,290.45
Delinquent Tax	8,401.12	7,511.83	2,950.00	4,561.83
Motor Veh./16-20M Veh. Tax	44,395.48	44,789.31	36,946.00	7,843.31
Recreational Vehicle Tax	680.53	706.84	669.00	37.84
State Aid:				
Supplemental State Aid	197,806.00	235,827.00	301,196.00	(65,369.00)
Total Receipts	807,976.50	692,259.43	\$ 727,895.00	\$ (35,635.57)
Expenditures				
Instruction:				
Other Purchased Services	0.00	0.00	270,000.00	(270,000.00)
Operations & Maintenance:				
Salaries	0.00	0.00	98,000.00	(98,000.00)
Employee Benefits	0.00	0.00	31,500.00	(31,500.00)
Operating Transfers:				
To At-Risk	264,262.00	355,000.00	84,465.00	270,535.00
To Bilingual Education	10,000.00	0.00	10,000.00	(10,000.00)
To Driver Training	0.00	2,000.00	0.00	2,000.00
To Food Service	90,000.00	90,000.00	20,000.00	70,000.00
To Professional Development	0.00	5,000.00	0.00	5,000.00
To Parent Education	10,000.00	0.00	0.00	0.00
To Special Education	138,000.00	30,729.78	273,887.00	(243,157.22)
To Vocational Education	260,000.00	256,260.22	0.00	256,260.22
To Textbook Rental	0.00	2,000.00	0.00	2,000.00
Adjustment to Comply with Legal Max			(46,862.00)	46,862.00
Total Expenditures	772,262.00	740,990.00	\$ 740,990.00	\$ 0.00
Receipts Over (Under) Expenditures	35,714.50	(48,730.57)		
Unencumbered Cash, Beginning	24,242.86	59,957.36		
Unencumbered Cash, Ending	\$ 59,957.36	\$ 11,226.79		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 AT-RISK FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 160,738.00	\$ 145,000.00	\$ 0.00	\$ 145,000.00
From Supplemental General	<u>264,262.00</u>	<u>355,000.00</u>	<u>84,465.00</u>	<u>270,535.00</u>
Total Receipts	<u>425,000.00</u>	<u>500,000.00</u>	<u>\$ 84,465.00</u>	<u>\$ 415,535.00</u>
Expenditures				
Instruction:				
Salaries	205,894.94	219,224.23	225,000.00	(5,775.77)
Employee Benefits	26,000.00	32,500.00	32,500.00	0.00
Purchased Professional Services	10,000.00	10,000.00	10,000.00	0.00
Other Purchased Services	42,000.00	55,000.00	55,000.00	0.00
Supplies	40,509.00	55,789.57	58,000.00	(2,210.43)
Instructional Support Staff:				
Salaries	<u>11,805.06</u>	<u>47,318.20</u>	<u>39,332.00</u>	<u>7,986.20</u>
Total Expenditures	<u>336,209.00</u>	<u>419,832.00</u>	<u>\$ 419,832.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	88,791.00	80,168.00		
Unencumbered Cash, Beginning	<u>246,575.50</u>	<u>335,366.50</u>		
Unencumbered Cash, Ending	<u>\$ 335,366.50</u>	<u>\$ 415,534.50</u>		



UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 BILINGUAL EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 20,000.00	\$ 34,000.00	\$ 0.00	\$ 34,000.00
From Supplemental General	10,000.00	0.00	10,000.00	(10,000.00)
Total Receipts	<u>30,000.00</u>	<u>34,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ 24,000.00</u>
Expenditures				
Instruction:				
Salaries	7,979.00	25,000.00	25,000.00	0.00
Employee Benefits	<u>2,000.00</u>	<u>7,021.00</u>	<u>7,021.00</u>	<u>0.00</u>
Total Expenditures	<u>9,979.00</u>	<u>32,021.00</u>	<u>\$ 32,021.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	20,021.00	1,979.00		
Unencumbered Cash, Beginning	<u>2,000.00</u>	<u>22,021.00</u>		
Unencumbered Cash, Ending	<u>\$ 22,021.00</u>	<u>\$ 24,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 74,313.66	\$ 84,007.77	\$ 81,270.00	\$ 2,737.77
Delinquent Tax	1,036.07	1,017.66	392.00	625.66
Motor Veh./16-20M Veh. Tax	5,469.35	6,588.11	5,365.00	1,223.11
Recreational Vehicle Tax	85.88	104.77	97.00	7.77
Local Sources:				
Interest on Idle Funds	9,768.41	9,564.15	50,000.00	(40,435.85)
Other Receipts from Local Sources	61,469.98	45,775.91	101,735.00	(55,959.09)
State Aid:				
Capital Outlay State Aid	0.00	8,970.00	16,480.00	(7,510.00)
Federal Aid:				
Federal Aid	<u>338,303.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>490,446.48</u>	<u>156,028.37</u>	<u>\$ 255,339.00</u>	<u>\$ (99,310.63)</u>
Expenditures				
Instruction:				
Supplies	0.00	0.00	50,000.00	(50,000.00)
Property (Equip & Furn)	33,897.16	4,598.80	60,000.00	(55,401.20)
General Administration:				
Property (Equip & Furn)	0.00	2,592.00	0.00	2,592.00
Operations & Maintenance:				
Purchased Professional Services	0.00	0.00	17,000.00	(17,000.00)
Purchased Property Services	0.00	0.00	159,000.00	(159,000.00)
Property (Equip & Furn)	116,958.22	134,632.50	105,357.00	29,275.50
Transportation:				
Property (Equip & Buses)	0.00	0.00	250,000.00	(250,000.00)
Facility Acquis. & Constr. Services:				
Site Improvement	0.00	10,765.00	0.00	10,765.00
Architectural & Engineering Serv.	85,350.32	760.68	30,000.00	(29,239.32)
New Building Acquis. & Constr.	780,516.00	0.00	0.00	0.00
Building Improvements	0.00	13,095.72	13,019.00	76.72
Other	<u>194,554.38</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>1,211,276.08</u>	<u>166,444.70</u>	<u>\$ 684,376.00</u>	<u>\$ (517,931.30)</u>
Receipts Over (Under) Expenditures	(720,829.60)	(10,416.33)		
Unencumbered Cash, Beginning	<u>1,149,387.15</u>	<u>428,557.55</u>		
Unencumbered Cash, Ending	<u>\$ 428,557.55</u>	<u>\$ 418,141.22</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 DRIVER TRAINING FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 550.00	\$ 600.00	\$ 0.00	\$ 600.00
State Aid:				
State Safety Aid	1,785.00	1,023.00	2,125.00	(1,102.00)
Operating Transfers:				
From General	0.00	1,000.00	0.00	1,000.00
From Supplemental General	0.00	2,000.00	0.00	2,000.00
Total Receipts	<u>2,335.00</u>	<u>4,623.00</u>	<u>\$ 2,125.00</u>	<u>\$ 2,498.00</u>
Expenditures				
Instruction:				
Salaries	3,168.00	2,332.00	15,000.00	(12,668.00)
Employee Benefits	270.48	186.76	1,500.00	(1,313.24)
Supplies	50.00	650.50	0.00	650.50
Property (Equip & Furn)	550.50	625.00	1,000.00	(375.00)
Vehicle Oper. & Maint. Services:				
Insurance	331.00	752.00	1,000.00	(248.00)
Motor Fuel	0.00	211.38	2,500.00	(2,288.62)
Total Expenditures	<u>4,369.98</u>	<u>4,757.64</u>	<u>\$ 21,000.00</u>	<u>\$ (16,242.36)</u>
Receipts Over (Under) Expenditures	(2,034.98)	(134.64)		
Unencumbered Cash, Beginning	<u>33,978.07</u>	<u>31,943.09</u>		
Unencumbered Cash, Ending	<u>\$ 31,943.09</u>	<u>\$ 31,808.45</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
FOOD SERVICE FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	\$ 0.00	\$ 0.00	\$ 20,000.00	\$ (20,000.00)
Food Sales	33,385.40	37,280.40	61,997.00	(24,716.60)
Miscellaneous	236.90	8,831.93	0.00	8,831.93
State Aid:				
State Food Assistance	1,517.65	1,375.15	1,644.00	(268.85)
Federal Aid:				
Child Nutrition Program	125,527.95	105,613.46	116,198.00	(10,584.54)
Operating Transfers:				
From General	20,000.00	10,000.00	20,000.00	(10,000.00)
From Supplemental General	90,000.00	90,000.00	20,000.00	70,000.00
Total Receipts	<u>270,667.90</u>	<u>253,100.94</u>	<u>\$ 239,839.00</u>	<u>\$ 13,261.94</u>
Expenditures				
Operations & Maintenance:				
Salaries	4,600.00	4,800.00	4,800.00	0.00
Employee Benefits	356.50	372.00	1,037.00	(665.00)
Purchased Property Services	1,687.82	2,382.52	5,500.00	(3,117.48)
Heating	824.49	892.37	1,500.00	(607.63)
Electricity	18,808.90	20,321.96	27,000.00	(6,678.04)
Food Service Operation:				
Salaries	79,469.29	81,014.74	100,000.00	(18,985.26)
Employee Benefits	27,714.89	22,763.94	34,000.00	(11,236.06)
Food & Supplies	115,120.42	111,355.88	154,400.00	(43,044.12)
Property (Equip & Furn)	7,971.22	19,300.62	10,000.00	9,300.62
Other	754.55	1,234.40	2,500.00	(1,265.60)
Total Expenditures	<u>257,308.08</u>	<u>264,438.43</u>	<u>\$ 340,737.00</u>	<u>\$ (76,298.57)</u>
Receipts Over (Under) Expenditures	13,359.82	(11,337.49)		
Unencumbered Cash, Beginning	<u>87,537.92</u>	<u>100,897.74</u>		
Unencumbered Cash, Ending	<u>\$ 100,897.74</u>	<u>\$ 89,560.25</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
PROFESSIONAL DEVELOPMENT FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ (1,000.00)
Operating Transfers:				
From General	10,000.00	0.00	0.00	0.00
From Supplemental General	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>5,000.00</u>
Total Receipts	<u>10,000.00</u>	<u>5,000.00</u>	<u>\$ 1,000.00</u>	<u>\$ 4,000.00</u>
Expenditures				
Instructional Support Staff:				
Salaries	1,396.00	1,419.00	5,500.00	(4,081.00)
Purchased Professional Services	2,193.00	3,845.64	40,000.00	(36,154.36)
Supplies	67.75	480.00	12,960.00	(12,480.00)
Other	<u>999.28</u>	<u>1,358.21</u>	<u>5,000.00</u>	<u>(3,641.79)</u>
Total Expenditures	<u>4,656.03</u>	<u>7,102.85</u>	<u>\$ 63,460.00</u>	<u>\$ (56,357.15)</u>
Receipts Over (Under) Expenditures	5,343.97	(2,102.85)		
Unencumbered Cash, Beginning	<u>57,115.69</u>	<u>62,459.66</u>		
Unencumbered Cash, Ending	<u>\$ 62,459.66</u>	<u>\$ 60,356.81</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
PARENT EDUCATION PROGRAM FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 10,801.00	\$ 3.00	\$ 0.00	\$ 3.00
State Aid:				
Parent Education Aid	33,232.00	17,971.00	17,971.00	0.00
Operating Transfers:				
From General	20,000.00	10,000.00	0.00	10,000.00
From Supplemental General	10,000.00	0.00	0.00	0.00
Total Receipts	<u>74,033.00</u>	<u>27,974.00</u>	<u>\$ 17,971.00</u>	<u>\$ 10,003.00</u>
Expenditures				
Student Support Services:				
Salaries	10,797.38	5,956.00	0.00	5,956.00
Employee Benefits	2,049.06	2,645.90	0.00	2,645.90
Purchased Professional Services	0.00	0.00	2,639.00	(2,639.00)
Other Purchased Services	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00
Property (Equip & Furn)	0.00	0.00	0.00	0.00
Instructional Support Staff:				
Salaries	25,204.58	15,435.01	25,000.00	(9,564.99)
Employee Benefits	4,217.11	923.37	3,842.00	(2,918.63)
Purchased Professional Services	1,545.00	530.00	750.00	(220.00)
Other Purchased Services	5,043.17	2,453.08	800.00	1,653.08
Supplies	3,960.70	1,556.01	500.00	1,056.01
Property (Equip & Furn)	2,018.00	152.63	1,000.00	(847.37)
Total Expenditures	<u>54,835.00</u>	<u>29,652.00</u>	<u>\$ 34,531.00</u>	<u>\$ (4,879.00)</u>
Receipts Over (Under) Expenditures	19,198.00	(1,678.00)		
Unencumbered Cash, Beginning	<u>21,511.94</u>	<u>40,709.94</u>		
Unencumbered Cash, Ending	<u>\$ 40,709.94</u>	<u>\$ 39,031.94</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
SPECIAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	\$ 0.00	\$ 0.00	\$ 10,000.00	\$ (10,000.00)
Other Receipts from Local Sources	0.00	19,348.41	0.00	19,348.41
Operating Transfers:				
From General	293,044.55	377,856.60	334,028.00	43,828.60
From Supplemental General	<u>138,000.00</u>	<u>30,729.78</u>	<u>273,887.00</u>	<u>(243,157.22)</u>
Total Receipts	<u>431,044.55</u>	<u>427,934.79</u>	<u>\$ 617,915.00</u>	<u>\$ (189,980.21)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	93,869.95	117,633.20	350,000.00	(232,366.80)
Flow-thru	223,875.00	238,199.00	487,000.00	(248,801.00)
Student Support Services:				
Salaries	17,543.97	19,763.98	50,000.00	(30,236.02)
Employee Benefits	1,537.28	1,601.92	16,528.00	(14,926.08)
Vehicle Operating Services:				
Salaries	22,135.50	22,756.20	75,000.00	(52,243.80)
Employee Benefits	2,864.50	2,629.32	14,000.00	(11,370.68)
Other Purchased Services	1,276.00	1,323.00	18,000.00	(16,677.00)
Supplies	8,750.99	6,491.81	53,000.00	(46,508.19)
Equipment (Including Buses)	0.00	0.00	310,000.00	(310,000.00)
Vehicle & Maintenance Services:				
Purchased Property Services	6,264.87	1,154.67	55,000.00	(53,845.33)
Property (Equip & Furn)	<u>1,748.14</u>	<u>994.27</u>	<u>70,000.00</u>	<u>(69,005.73)</u>
Total Expenditures	<u>379,866.20</u>	<u>412,547.37</u>	<u>\$ 1,498,528.00</u>	<u>\$ (1,085,980.63)</u>
Receipts Over (Under) Expenditures	51,178.35	15,387.42		
Unencumbered Cash, Beginning	<u>822,479.55</u>	<u>873,657.90</u>		
Unencumbered Cash, Ending	<u>\$ 873,657.90</u>	<u>\$ 889,045.32</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
VOCATIONAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 88,941.26	\$ 2,968.27	\$ 160,000.00	\$ (157,031.73)
State Aid:				
CTE Transportation State Aid	6,400.00	1,483.00	1,050.00	433.00
Federal Aid:				
Vocational Aid	0.00	300.00	0.00	300.00
Operating Transfers:				
From Supplemental General	<u>260,000.00</u>	<u>256,260.22</u>	<u>0.00</u>	<u>256,260.22</u>
Total Receipts	<u>355,341.26</u>	<u>261,011.49</u>	<u>\$ 161,050.00</u>	<u>\$ 99,961.49</u>
Expenditures				
Instruction:				
Salaries	151,084.51	175,452.00	320,000.00	(144,548.00)
Employee Benefits	22,774.14	26,926.40	63,000.00	(36,073.60)
Purchased Professional Services	0.00	0.00	90,000.00	(90,000.00)
Supplies	28,335.64	22,450.82	590,000.00	(567,549.18)
Property (Equip & Furn)	11,855.28	7,521.73	50,000.00	(42,478.27)
Other	1,961.97	2,285.12	30,000.00	(27,714.88)
Operations & Maintenance:				
Salaries	20,000.00	26,698.50	26,698.00	0.50
Employee Benefits	3,908.69	2,967.04	7,500.00	(4,532.96)
Other Supplemental Services:				
Salaries	<u>10,043.25</u>	<u>3,143.64</u>	<u>38,000.00</u>	<u>(34,856.36)</u>
Total Expenditures	<u>249,963.48</u>	<u>267,445.25</u>	<u>\$ 1,215,198.00</u>	<u>\$ (947,752.75)</u>
Receipts Over (Under) Expenditures	105,377.78	(6,433.76)		
Unencumbered Cash, Beginning	<u>948,770.29</u>	<u>1,054,148.07</u>		
Unencumbered Cash, Ending	<u>\$ 1,054,148.07</u>	<u>\$ 1,047,714.31</u>		



UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 GIFTS AND GRANTS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 24,500.00	\$ 15,946.05
Total Receipts	<u>24,500.00</u>	<u>15,946.05</u>
Expenditures		
Instruction:		
Salaries	0.00	9,610.00
Employee Benefits	0.00	2,891.88
Purchased Professional Services	1,175.00	55.00
Other Purchased Services	0.00	1,511.93
Supplies	676.16	702.24
Other Grant Expenses	<u>6,303.27</u>	<u>751.68</u>
Total Expenditures	<u>8,154.43</u>	<u>15,522.73</u>
Receipts Over (Under) Expenditures	16,345.57	423.32
Unencumbered Cash, Beginning	<u>10,882.41</u>	<u>27,227.98</u>
Unencumbered Cash, Ending	<u>\$ 27,227.98</u>	<u>\$ 27,651.30</u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 KPERS SPECIAL RETIREMENT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS	\$ 172,242.65	\$ 168,991.55	\$ 205,830.00	\$ (36,838.45)
Total Receipts	<u>172,242.65</u>	<u>168,991.55</u>	<u>\$ 205,830.00</u>	<u>\$ (36,838.45)</u>
Expenditures				
Instruction:				
Employee Benefits	110,253.65	108,966.55	131,752.00	(22,785.45)
Student Support Services:				
Employee Benefits	9,370.00	9,193.00	11,197.00	(2,004.00)
Instructional Support Staff:				
Employee Benefits	4,134.00	4,056.00	4,940.00	(884.00)
General Administration:				
Employee Benefits	9,301.00	9,125.00	11,115.00	(1,990.00)
School Administration:				
Employee Benefits	17,224.00	16,899.00	20,583.00	(3,684.00)
Central Services:				
Employee Benefits	6,890.00	6,760.00	8,233.00	(1,473.00)
Operations & Maintenance:				
Employee Benefits	8,612.00	8,450.00	10,291.00	(1,841.00)
Student Transportation Services:				
Employee Benefits	2,153.00	2,112.00	2,573.00	(461.00)
Food Service:				
Employee Benefits	<u>4,305.00</u>	<u>3,430.00</u>	<u>5,146.00</u>	<u>(1,716.00)</u>
Total Expenditures	<u>172,242.65</u>	<u>168,991.55</u>	<u>\$ 205,830.00</u>	<u>\$ (36,838.45)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
CONTINGENCY RESERVE FUND  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Operating Transfers:		
From General	\$ 102,869.51	\$ 0.00
Total Receipts	<u>102,869.51</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	102,869.51	0.00
Unencumbered Cash, Beginning	<u>100,424.53</u>	<u>203,294.04</u>
Unencumbered Cash, Ending	<u><u>\$ 203,294.04</u></u>	<u><u>\$ 203,294.04</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 TEXTBOOK RENTAL FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Local Sources:		
Rental Fees	\$ 5,844.00	\$ 7,065.00
Operating Transfers:		
From Supplemental General	<u>0.00</u>	<u>2,000.00</u>
Total Receipts	<u>5,844.00</u>	<u>9,065.00</u>
Expenditures		
Instruction:		
Supplies	<u>1,807.69</u>	<u>34,231.87</u>
Total Expenditures	<u>1,807.69</u>	<u>34,231.87</u>
Receipts Over (Under) Expenditures	4,036.31	(25,166.87)
Unencumbered Cash, Beginning	<u>92,044.60</u>	<u>96,080.91</u>
Unencumbered Cash, Ending	<u><u>\$ 96,080.91</u></u>	<u><u>\$ 70,914.04</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
RECREATION COMMISSION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 74,314.06	\$ 104,571.75	\$ 100,601.00	\$ 3,970.75
Delinquent Tax	1,246.93	1,066.00	394.00	672.00
Motor Veh./16-20M Veh. Tax	6,769.22	6,601.92	5,396.00	1,205.92
Recreational Vehicle Tax	103.61	104.79	98.00	6.79
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	10,000.00	(10,000.00)
Total Receipts	<u>82,433.82</u>	<u>112,344.46</u>	<u>\$ 116,489.00</u>	<u>\$ (4,144.54)</u>
Expenditures				
Community Service Operations	<u>77,652.00</u>	<u>82,000.00</u>	<u>82,000.00</u>	<u>0.00</u>
Total Expenditures	<u>77,652.00</u>	<u>82,000.00</u>	<u>\$ 82,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	4,781.82	30,344.46		
Unencumbered Cash, Beginning	<u>1,994.99</u>	<u>6,776.81</u>		
Unencumbered Cash, Ending	<u>\$ 6,776.81</u>	<u>\$ 37,121.27</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 RECREATION COMMISSION EMPLOYEE BENEFIT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Delinquent Tax	\$ 19.43	\$ 0.00	\$ 0.00	\$ 0.00
Recreational Vehicle Tax	0.00	1.22	0.00	1.22
Local Sources:				
Other Receipts from Local Sources	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>(200.00)</u>
Total Receipts	<u>19.43</u>	<u>1.22</u>	<u>\$ 200.00</u>	<u>\$ (198.78)</u>
Expenditures				
None	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	19.43	1.22		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>19.43</u>		
Unencumbered Cash, Ending	<u>\$ 19.43</u>	<u>\$ 20.65</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 TITLE I FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 75,579.00	\$ 74,830.00
Total Receipts	<u>75,579.00</u>	<u>74,830.00</u>
Expenditures		
Instruction:		
Salaries	54,049.41	54,387.00
Employee Benefits	8,594.21	8,653.99
Purchased Professional Services	1,753.00	356.00
Supplies	7,186.38	7,483.00
Property (Equip & Furn)	<u>3,996.00</u>	<u>3,950.01</u>
Total Expenditures	<u>75,579.00</u>	<u>74,830.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 TITLE II FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 16,872.00	\$ 16,857.00
Total Receipts	<u>16,872.00</u>	<u>16,857.00</u>
Expenditures		
Instruction:		
Purchased Professional Services	8,816.16	7,064.97
Other Purchased Services	961.02	466.41
Supplies	5,712.82	6,205.78
Property (Equip & Furn)	0.00	1,719.84
Other	<u>1,382.00</u>	<u>1,400.00</u>
Total Expenditures	<u>16,872.00</u>	<u>16,857.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>390.00</u>	<u>390.00</u>
Unencumbered Cash, Ending	<u>\$ 390.00</u>	<u>\$ 390.00</u>



UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 TITLE III REAP PROGRAM FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Federal Aid:		
US Department of Education	\$ 8,745.00	\$ 8,767.00
Total Receipts	<u>8,745.00</u>	<u>8,767.00</u>
Expenditures		
Instruction:		
Supplies	<u>8,745.00</u>	<u>8,767.00</u>
Total Expenditures	<u>8,745.00</u>	<u>8,767.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 21ST CENTURY FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 1,140.00	\$ 4,106.90
Federal Aid:		
Other Federal Grants Thru State	<u>89,590.00</u>	<u>60,000.00</u>
Total Receipts	<u>90,730.00</u>	<u>64,106.90</u>
Expenditures		
Instruction:		
Salaries	61,625.39	60,072.63
Employee Benefits	5,459.94	5,047.58
Supplies	5,910.03	4,706.08
Other	126.80	0.00
Student Support Services:		
Purchased Professional Services	<u>9,839.51</u>	<u>4,051.00</u>
Total Expenditures	<u>82,961.67</u>	<u>73,877.29</u>
Receipts Over (Under) Expenditures	7,768.33	(9,770.39)
Unencumbered Cash, Beginning	<u>2,002.06</u>	<u>9,770.39</u>
Unencumbered Cash, Ending	<u><u>\$ 9,770.39</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 21ST CENTURY SUPPLEMENTAL GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Salaries	3,200.00	0.00
Employee Benefits	200.00	0.00
Supplies	48,044.94	0.00
Total Expenditures	<u>51,444.94</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	(51,444.94)	0.00
Unencumbered Cash, Beginning	<u>51,444.94</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 CAREER AND TECH ED FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 75,000.00	1,500.00
Total Receipts	<u>75,000.00</u>	<u>1,500.00</u>
Expenditures		
Instruction:		
Salaries	22,990.00	0.00
Other Purchased Services	5,714.69	1,141.00
Supplies	18,188.90	0.00
Property (Equip & Furn)	23,283.91	0.00
Instructional Support Staff:		
Purchased Professional Services	<u>4,822.50</u>	<u>359.00</u>
Total Expenditures	<u>75,000.00</u>	<u>1,500.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 KDHE BULLYING PREVENTION FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Instructional Support Staff:		
Purchased Professional Services	595.00	0.00
Supplies	<u>400.85</u>	<u>0.00</u>
Total Expenditures	<u>995.85</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	(995.85)	0.00
Unencumbered Cash, Beginning	<u>4,173.00</u>	<u>3,177.15</u>
Unencumbered Cash, Ending	<u>\$ 3,177.15</u>	<u>\$ 3,177.15</u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 BOND AND INTEREST FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2015  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 200,518.47	\$ 258,539.65	\$ 249,811.00	\$ 8,728.65
Delinquent Tax	4,203.48	3,093.94	1,060.00	2,033.94
Motor Veh./16-20M Veh. Tax	20,371.93	19,082.24	15,621.00	3,461.24
Recreational Vehicle Tax	311.52	305.71	283.00	22.71
State Aid:				
State Aid	<u>50,350.00</u>	<u>55,329.00</u>	<u>58,306.00</u>	<u>(2,977.00)</u>
Total Receipts	<u>275,755.40</u>	<u>336,350.54</u>	<u>\$ 325,081.00</u>	<u>\$ 11,269.54</u>
Expenditures				
Interest	25,312.50	18,312.50	18,313.00	(0.50)
Principal	<u>275,000.00</u>	<u>285,000.00</u>	<u>285,000.00</u>	<u>0.00</u>
Total Expenditures	<u>300,312.50</u>	<u>303,312.50</u>	<u>\$ 303,313.00</u>	<u>\$ (0.50)</u>
Receipts Over (Under) Expenditures	(24,557.10)	33,038.04		
Unencumbered Cash, Beginning	<u>547,523.51</u>	<u>522,966.41</u>		
Unencumbered Cash, Ending	<u>\$ 522,966.41</u>	<u>\$ 556,004.45</u>		

## UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS

## AGENCY FUNDS

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Stafford Middle/High School:				
Class of 2013	\$ 518.19	\$ 0.00	\$ 518.19	\$ 0.00
Class of 2014	441.60	0.00	441.60	0.00
Class of 2015	1,705.47	3,248.23	4,222.42	731.28
Class of 2016	3,136.46	3,639.23	3,341.05	3,434.64
Class of 2017	1,263.90	1,826.72	260.12	2,830.50
Class of 2018	0.00	1,305.50	0.00	1,305.50
Class of 2019	0.00	63.57	0.00	63.57
Charter School	24,492.62	17,330.00	17,056.85	24,765.77
Cheerleaders-HS	653.86	3,290.92	3,572.86	371.92
Cheerleaders-MS	2,304.77	4,265.26	4,406.04	2,163.99
FFA	4,892.95	8,866.89	9,362.94	4,396.90
FCCLA	827.09	522.20	432.61	916.68
Music Club	976.04	638.82	1,215.52	399.34
STUCO-HS	1,901.99	6,048.70	4,292.25	3,658.44
STUCO-MS	0.00	402.00	402.00	0.00
History Club	387.00	783.30	199.64	970.66
National Honor Society	767.30	1,177.66	1,119.25	825.71
Tech Club	2,134.85	0.00	0.00	2,134.85
Training to Lead	727.00	4,207.11	3,020.53	1,913.58
Total Stafford Middle/High School	47,131.09	57,616.11	53,863.87	50,883.33
Stafford Elementary School:				
STUCO-MS	363.79	204.05	270.87	296.97
Class of 2020	0.00	124.13	0.00	124.13
Class of 2021	0.00	56.83	0.00	56.83
Class of 2022	0.00	223.28	223.25	0.03
Class of 2023	0.00	61.26	42.16	19.10
Class of 2024	0.00	105.71	0.00	105.71
Class of 2025	0.00	60.05	0.00	60.05
Class of 2026	0.00	154.46	102.03	52.43
Class of 2027	0.00	212.21	102.03	110.18
Class of 2028	0.00	53.45	0.00	53.45
Total Stafford Elementary School	363.79	1,255.43	740.34	878.88
Total Agency Funds	\$ 47,494.88	\$ 58,871.54	\$ 54,604.21	\$ 51,762.21

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
DISTRICT ACTIVITY FUNDS  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Stafford Middle/High School:			
Athletics	\$ 5,734.41	\$ 0.00	\$ 39,232.21
Concessions	0.00	0.00	24,539.82
Industrial Arts	1,607.21	0.00	893.04
Vocational Agriculture	1,042.80	0.00	76.25
Home Economics RA	0.00	0.00	380.43
Fees	0.00	0.00	44,247.30
Interest	19.46	0.00	143.16
Petty Cash	0.00	0.00	12,742.36
Sales Tax	270.64	0.00	4,129.67
Forensics	973.38	0.00	357.97
Graduate Gift to School	443.94	0.00	0.00
Staff Pop/Student Award	49.21	0.00	0.00
Scholars Bowl Tournament	130.46	0.00	0.00
HS Scholars Bowl	0.00	0.00	450.00
MS Scholars Bowl	0.00	0.00	40.00
Drama	1,282.23	0.00	0.00
Library	25.00	0.00	0.00
Technology Prep	3,223.08	0.00	0.00
Grant Account	1,913.64	0.00	0.00
Golden Belt Comm. Foundation Grant	43.16	0.00	0.00
Beef Grant	0.00	0.00	80.00
Pork Grant	0.00	0.00	75.00
GBCF/SEED Grant	0.00	0.00	2,938.00
Yearbook	824.71	0.00	8,877.86
Total Stafford Middle/High School	17,583.33	0.00	139,203.07
Stafford Elementary School:			
Fees	(16.70)	0.00	9,379.25
Activity Tickets	0.00	0.00	138.00
Vocational Agriculture	0.00	0.00	18.25
Yearbook	0.00	0.00	335.00
Industrial Arts	0.00	0.00	51.75
Home Economics RA	0.00	0.00	51.75
Student Fund	1,668.46	0.00	579.66
STARS Fundraiser	722.61	0.00	6,866.01
Sales Tax	24.29	0.00	0.00
Student Emergency Fund	0.00	0.00	250.00
Interest	0.00	0.00	23.17
Petty Cash	47.00	0.00	3,696.37



<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 38,515.87	\$ 6,450.75	\$ 0.00	\$ 6,450.75
24,539.82	0.00	0.00	0.00
257.97	2,242.28	0.00	2,242.28
113.83	1,005.22	0.00	1,005.22
380.43	0.00	0.00	0.00
44,247.30	0.00	0.00	0.00
140.64	21.98	0.00	21.98
12,742.36	0.00	0.00	0.00
4,209.94	190.37	0.00	190.37
433.19	898.16	0.00	898.16
0.00	443.94	0.00	443.94
0.00	49.21	0.00	49.21
0.00	130.46	0.00	130.46
260.00	190.00	0.00	190.00
40.00	0.00	0.00	0.00
0.00	1,282.23	0.00	1,282.23
0.00	25.00	0.00	25.00
992.63	2,230.45	0.00	2,230.45
1,505.71	407.93	0.00	407.93
0.00	43.16	0.00	43.16
80.00	0.00	0.00	0.00
75.00	0.00	0.00	0.00
2,769.94	168.06	0.00	168.06
9,702.57	0.00	0.00	0.00
<u>141,007.20</u>	<u>15,779.20</u>	<u>0.00</u>	<u>15,779.20</u>
9,362.55	0.00	0.00	0.00
138.00	0.00	0.00	0.00
18.25	0.00	0.00	0.00
335.00	0.00	0.00	0.00
51.75	0.00	0.00	0.00
51.75	0.00	0.00	0.00
1,056.45	1,191.67	0.00	1,191.67
5,302.76	2,285.86	0.00	2,285.86
0.00	24.29	0.00	24.29
175.00	75.00	0.00	75.00
23.17	0.00	0.00	0.00
3,743.37	0.00	0.00	0.00

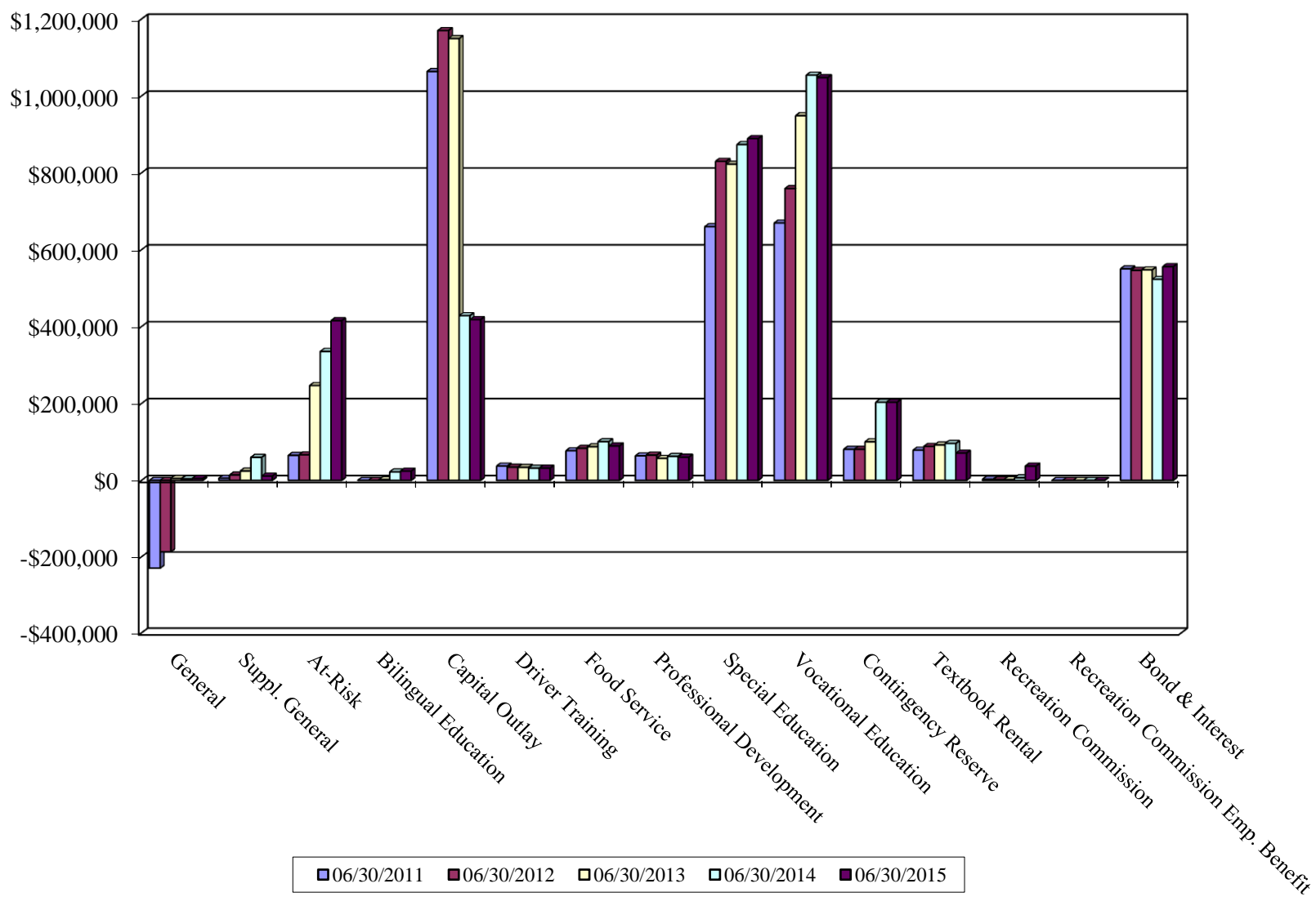
UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
DISTRICT ACTIVITY FUNDS  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Stafford Elementary School (Cont'd.):			
Reading Counts Grant	738.97	0.00	2,747.21
Comm. Dental Health Fund	590.58	0.00	0.00
Wolf Creek 2007 Grant for Excellence	912.16	0.00	0.00
South Central Comm. Foundation Grant	147.10	0.00	1,100.00
Crisis Bag Grant-GBCF	51.30	0.00	0.00
Fall 2012 Mini Grant	11.14	0.00	0.00
Monsanto Grant	0.00	0.00	2,500.00
BCBS Grants	1,253.03	0.00	0.00
Golden Belt Grants	293.43	0.00	0.00
	<u>6,443.37</u>	<u>0.00</u>	<u>27,736.42</u>
Total Stafford Elementary School	<u>6,443.37</u>	<u>0.00</u>	<u>27,736.42</u>
 Total District Activity Funds	 <u>\$ 24,026.70</u>	 <u>\$ 0.00</u>	 <u>\$ 166,939.49</u>

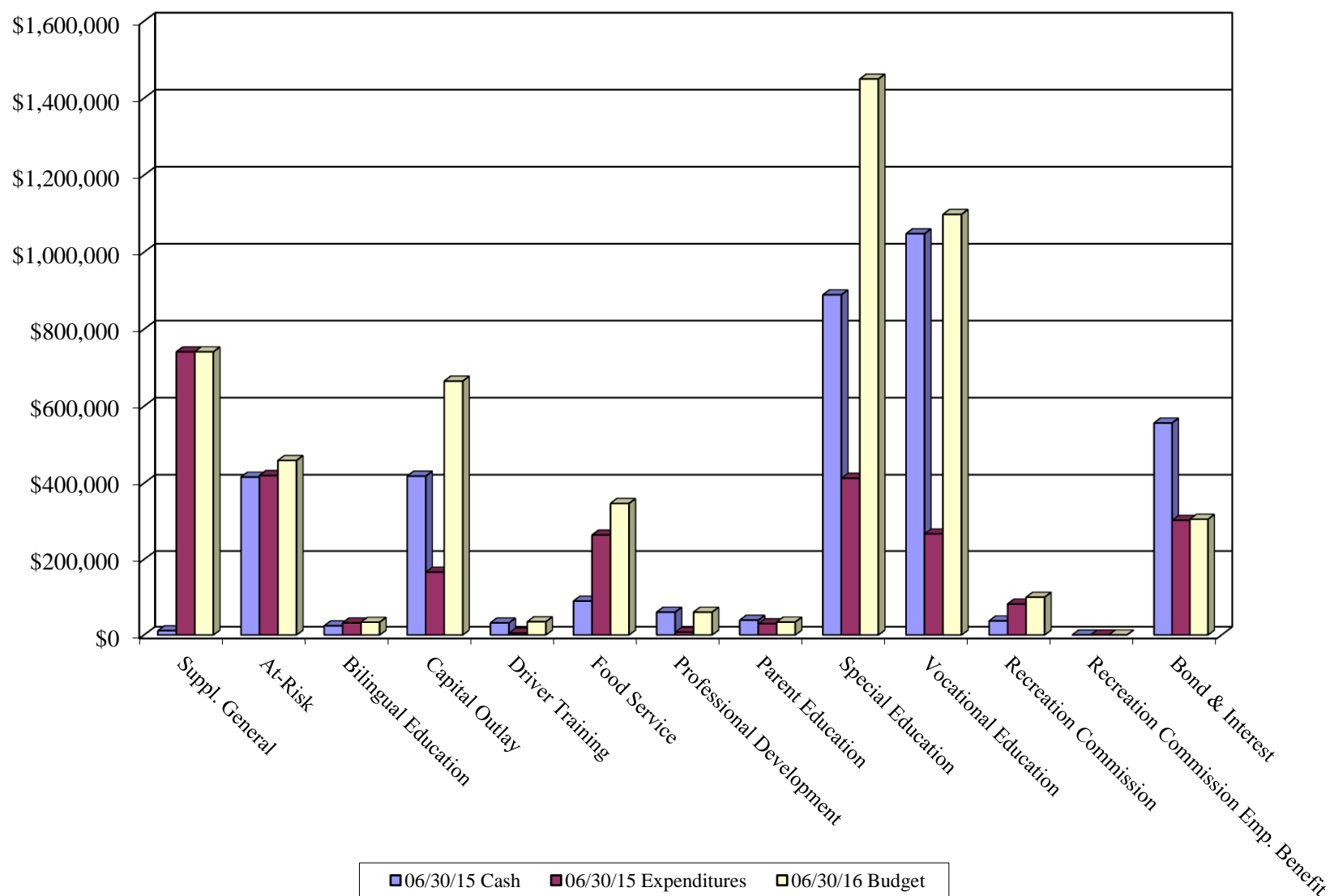
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
2,647.21	838.97	0.00	838.97
0.00	590.58	0.00	590.58
0.00	912.16	0.00	912.16
1,111.01	136.09	0.00	136.09
0.00	51.30	0.00	51.30
0.00	11.14	0.00	11.14
1,548.09	951.91	0.00	951.91
132.27	1,120.76	0.00	1,120.76
0.00	293.43	0.00	293.43
<u>25,696.63</u>	<u>8,483.16</u>	<u>0.00</u>	<u>8,483.16</u>
<u>\$ 166,703.83</u>	<u>\$ 24,262.36</u>	<u>\$ 0.00</u>	<u>\$ 24,262.36</u>

## **SUPPLEMENTARY INFORMATION**

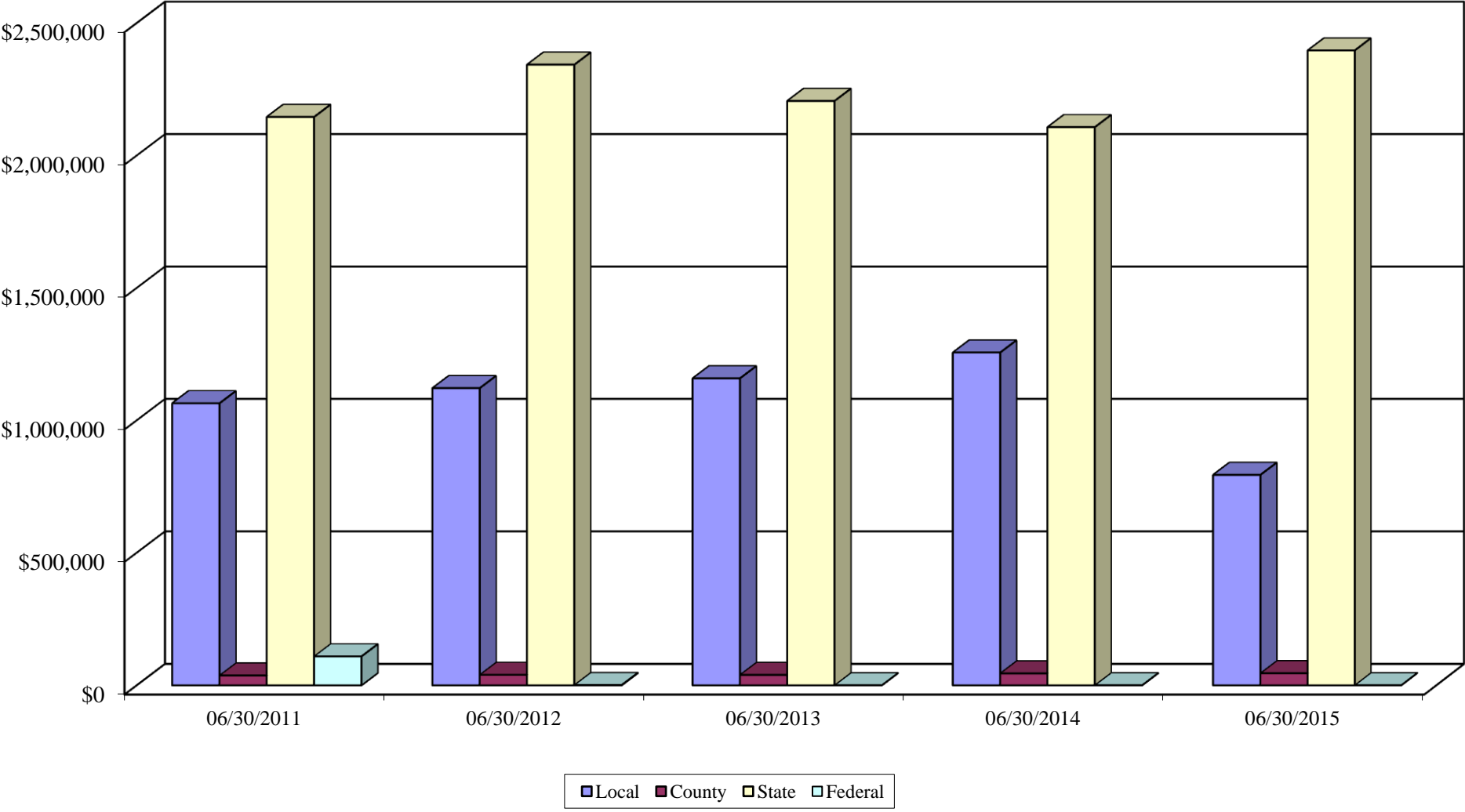
**Unified School District No. 349**  
**Stafford, Kansas**  
**Unencumbered Cash Balances - Selected Funds**



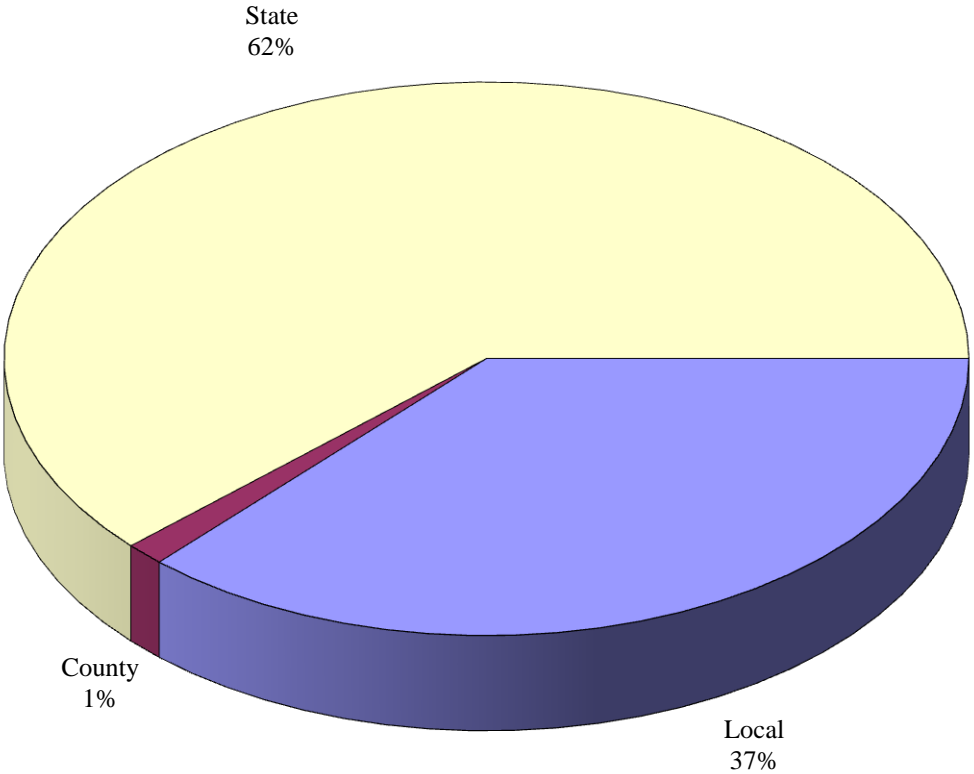
**Unified School District No. 349**  
**Stafford, Kansas**  
**Unencumbered Cash Compared to Expenditures - Selected Funds**



**Unified School District No. 349  
Stafford, Kansas  
General & Supplemental General Fund Receipts**



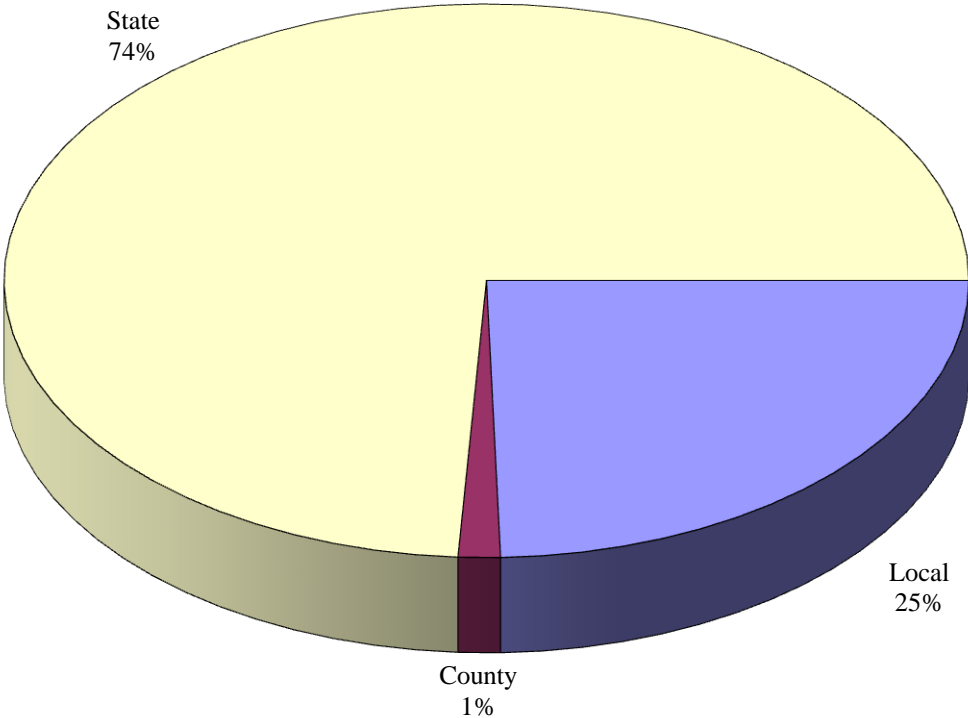
**Unified School District No. 349  
Stafford, Kansas  
General & Supplemental General Fund Receipts**



**06/30/2014**

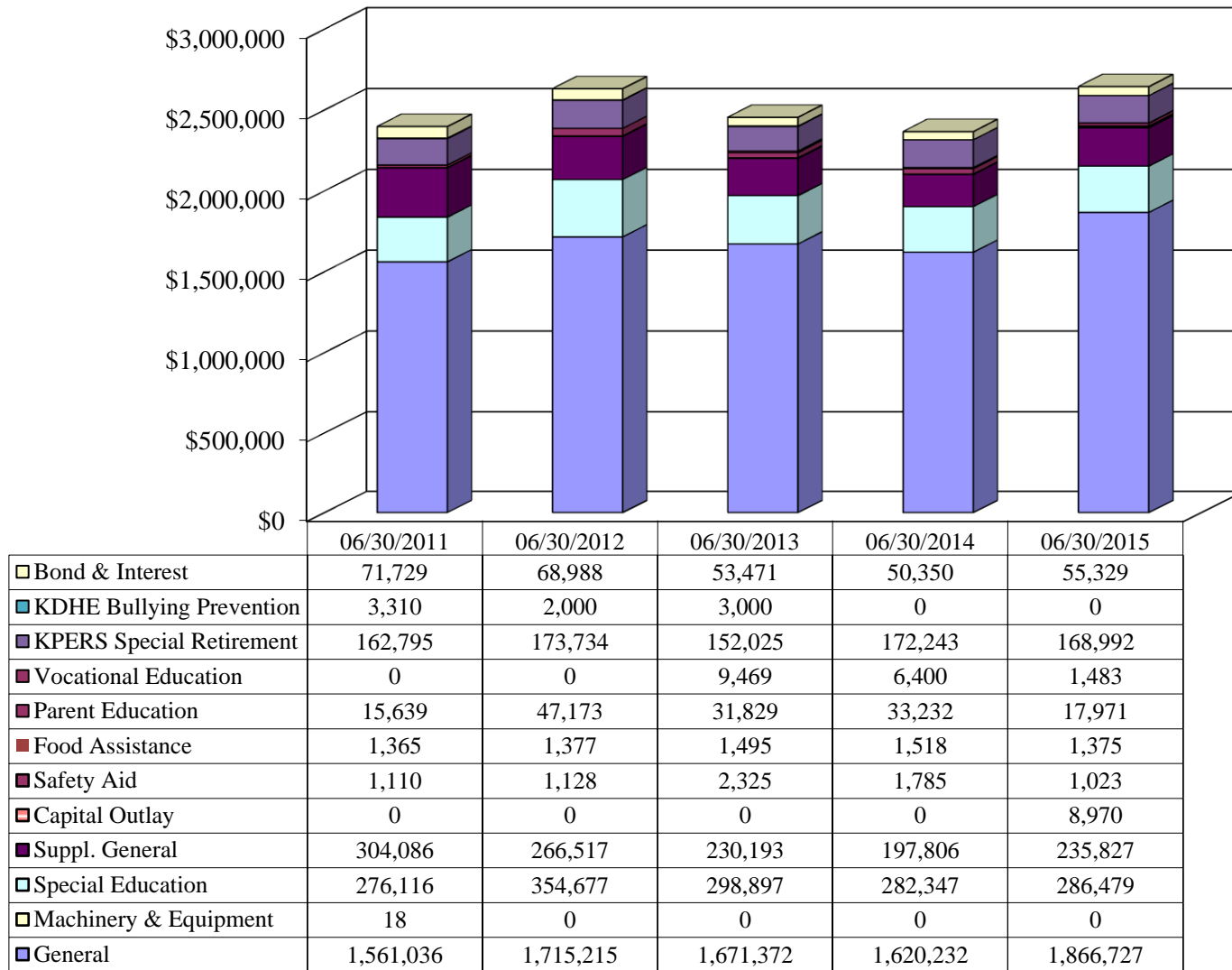


**Unified School District No. 349  
Stafford, Kansas  
General & Supplemental General Fund Receipts**

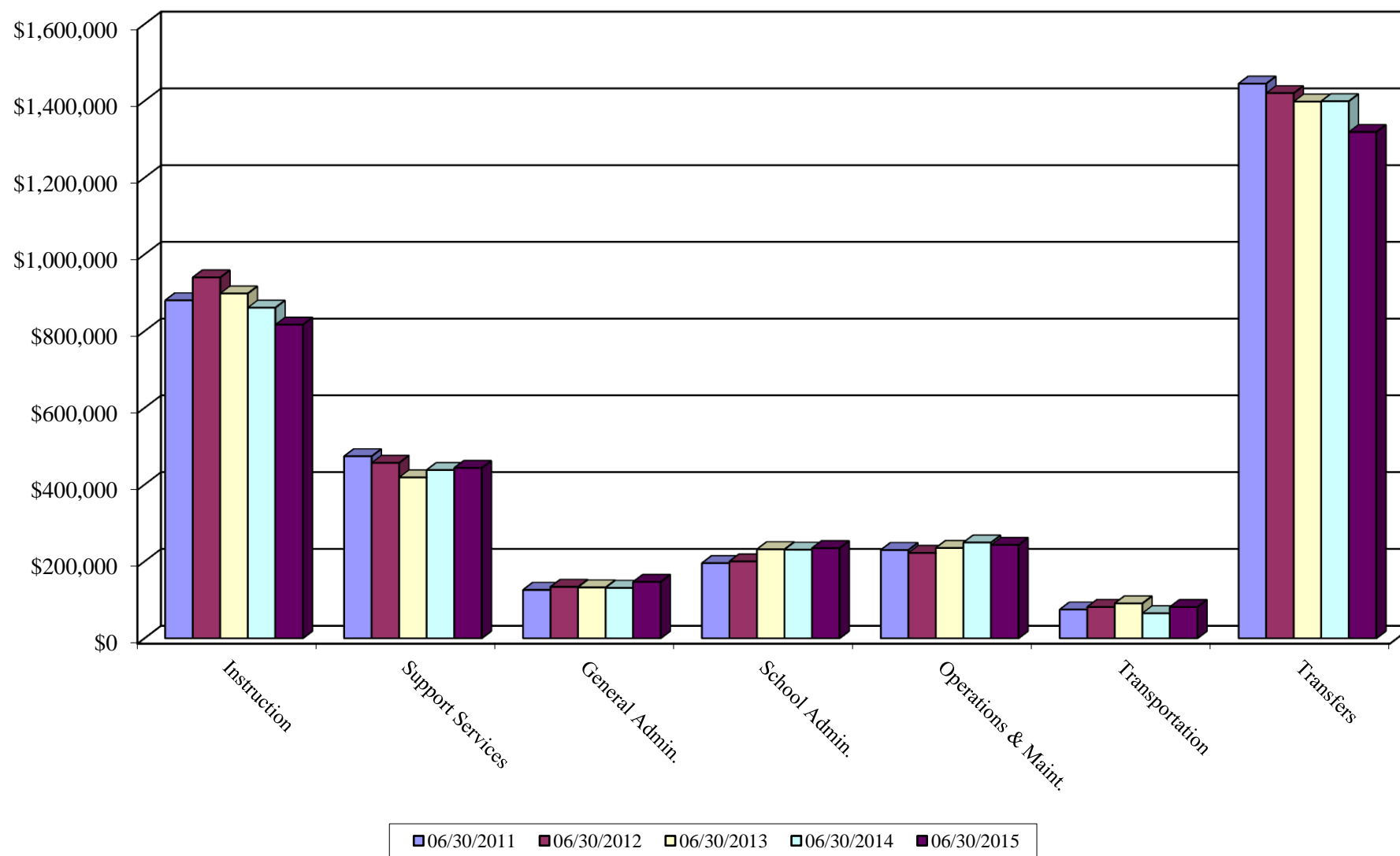


**06/30/2015**

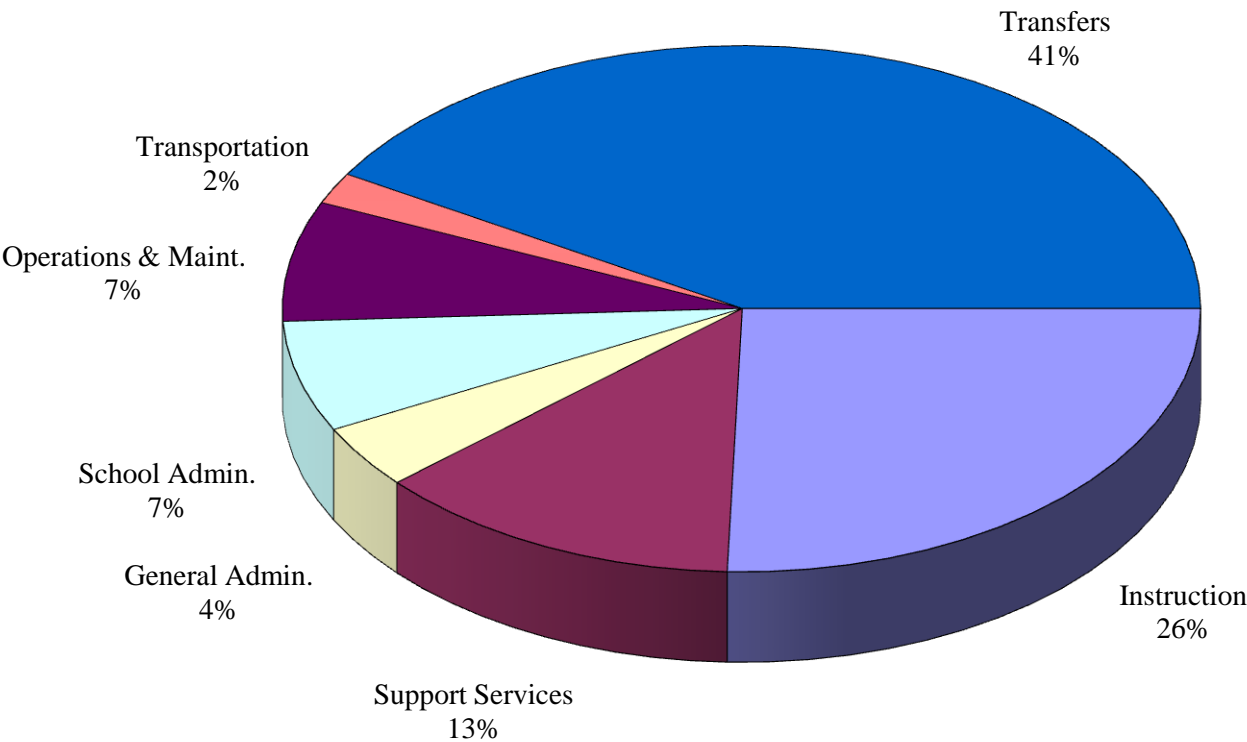
**Unified School District No. 349**  
**Stafford, Kansas**  
**State Aid**



**Unified School District No. 349**  
**Stafford, Kansas**  
**General & Supplemental General Fund Expenditures**

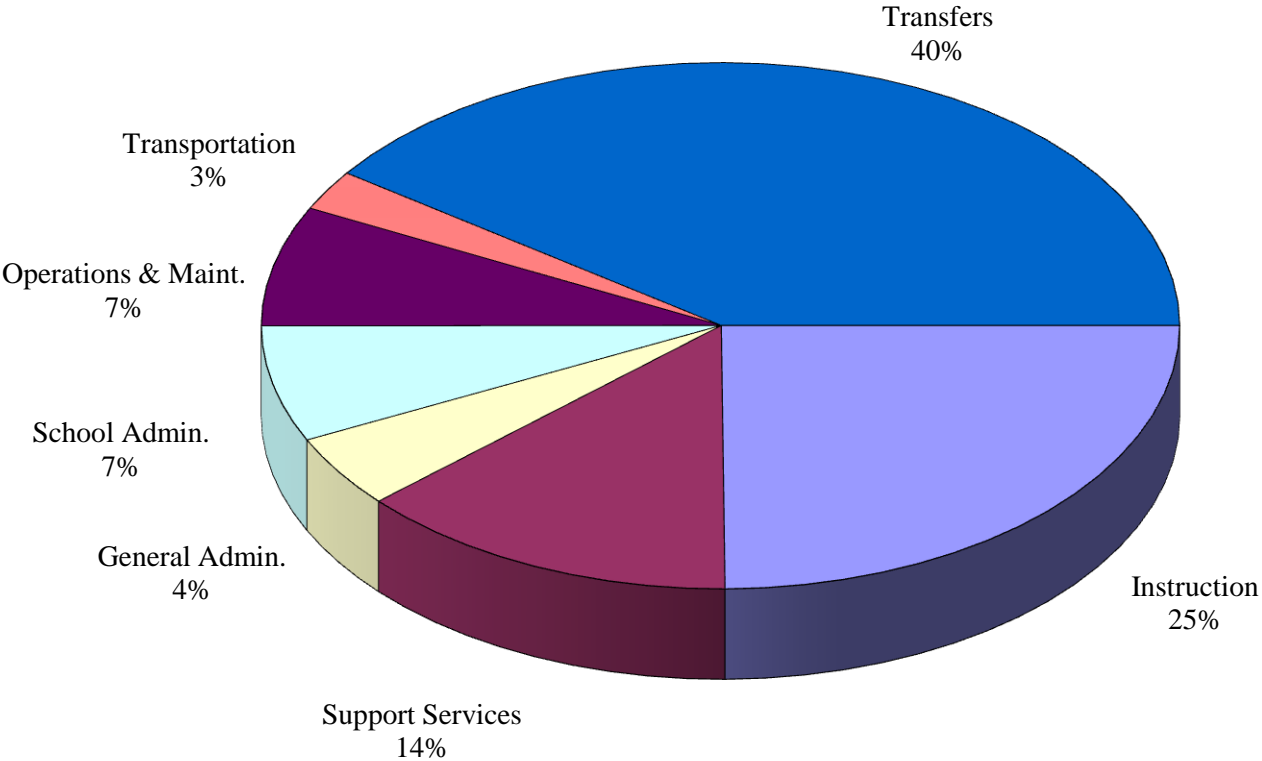


**Unified School District No. 349  
Stafford, Kansas  
General & Supplemental General Fund Expenditures**



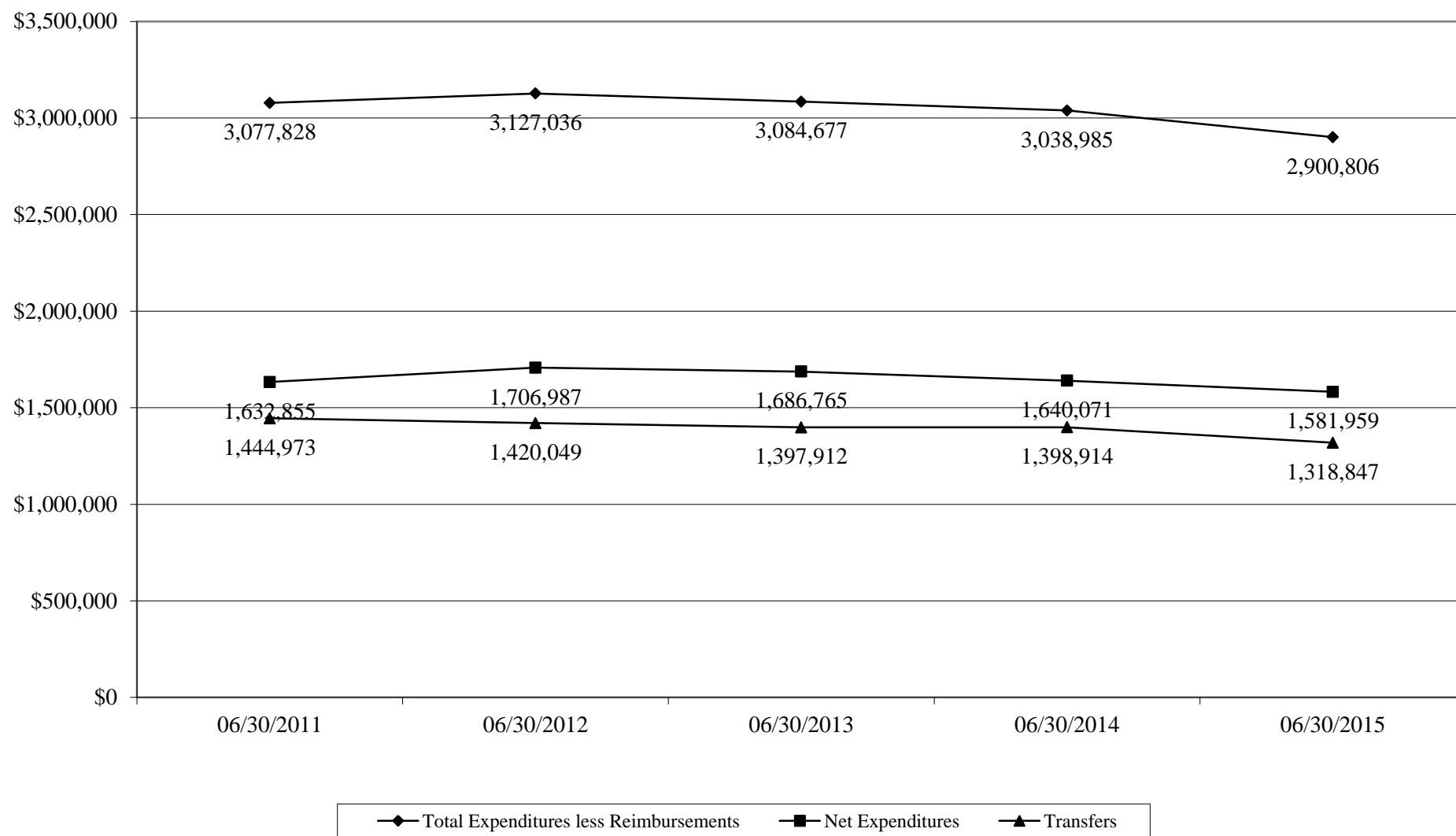
**06/30/2014**

**Unified School District No. 349**  
**Stafford, Kansas**  
**General & Supplemental General Fund Expenditures**

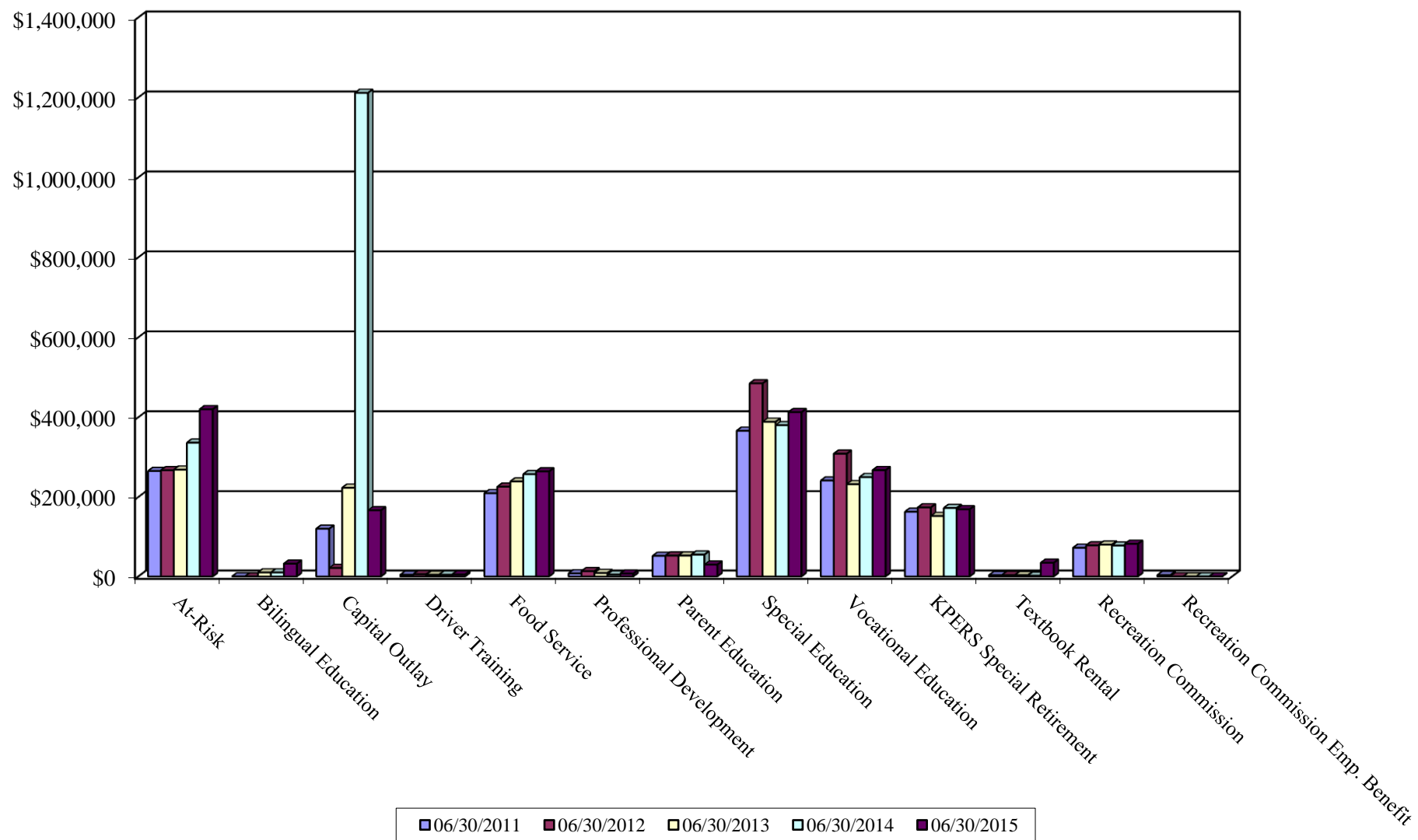


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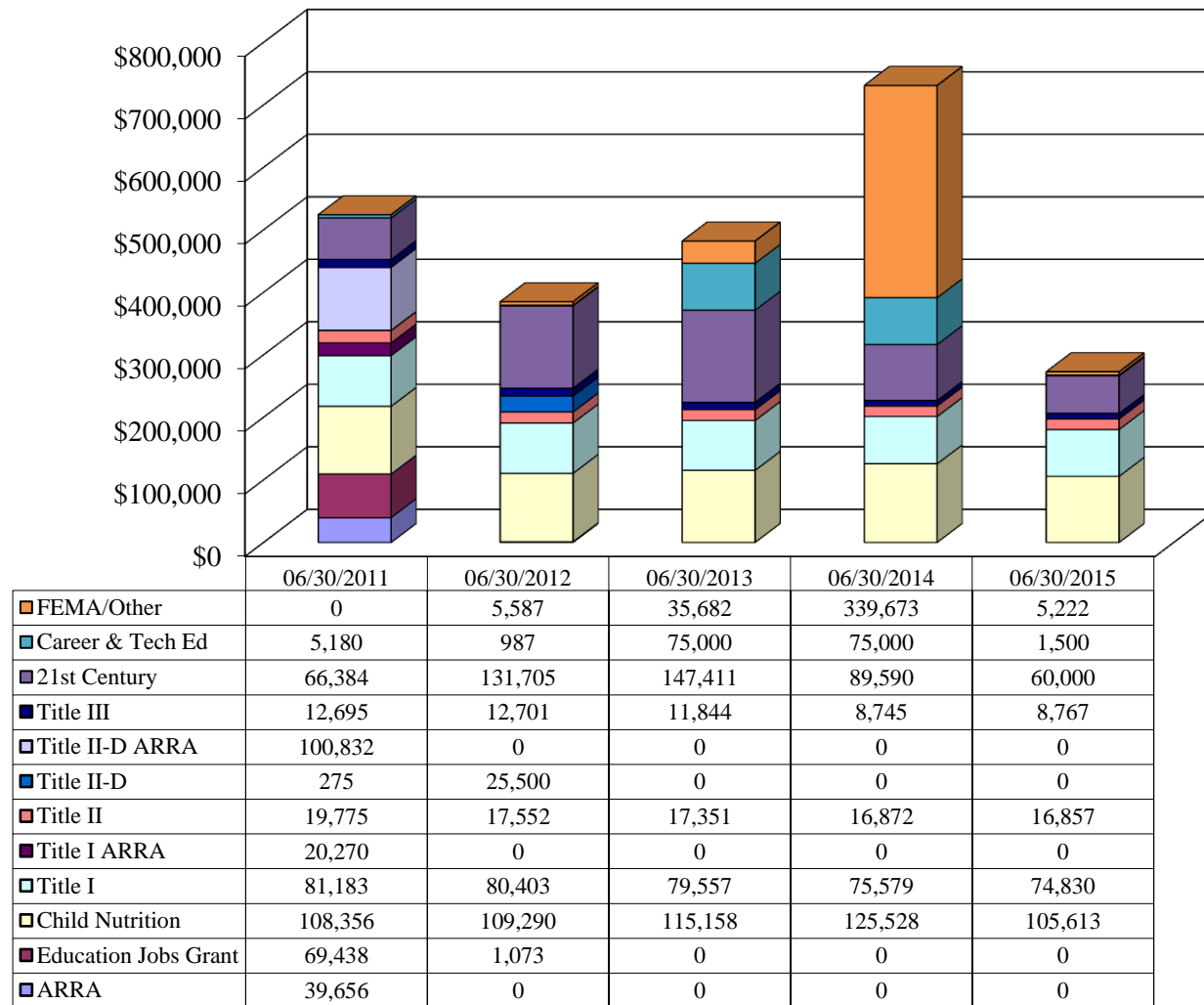
**Unified School District No. 349**  
**Stafford, Kansas**  
**General & Supplemental General Fund Expenditures**



**Unified School District No. 349**  
**Stafford, Kansas**  
**Special Purpose Fund Expenditures - Selected Funds**

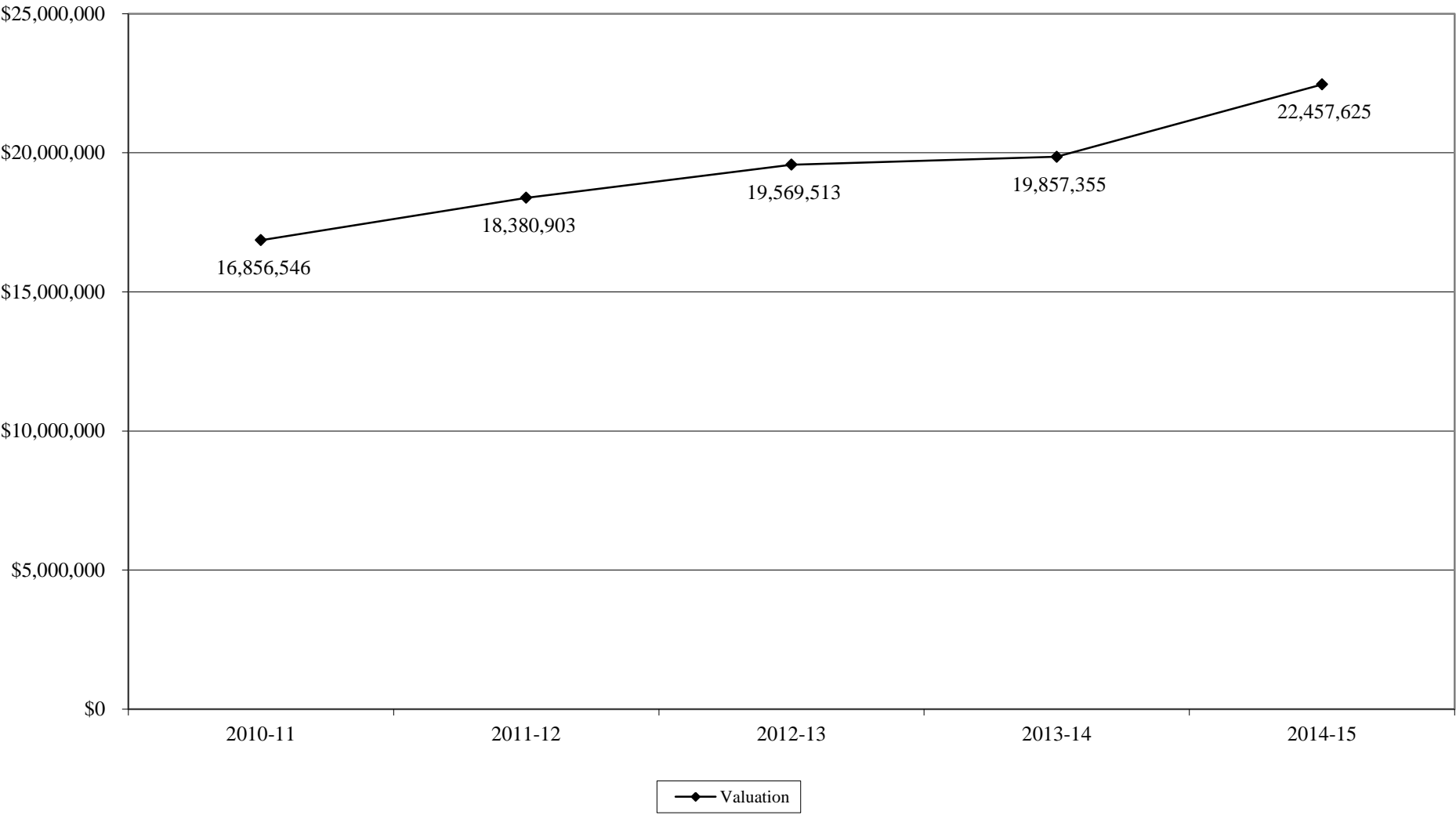


**Unified School District No. 349**  
**Stafford, Kansas**  
**Federal Aid**

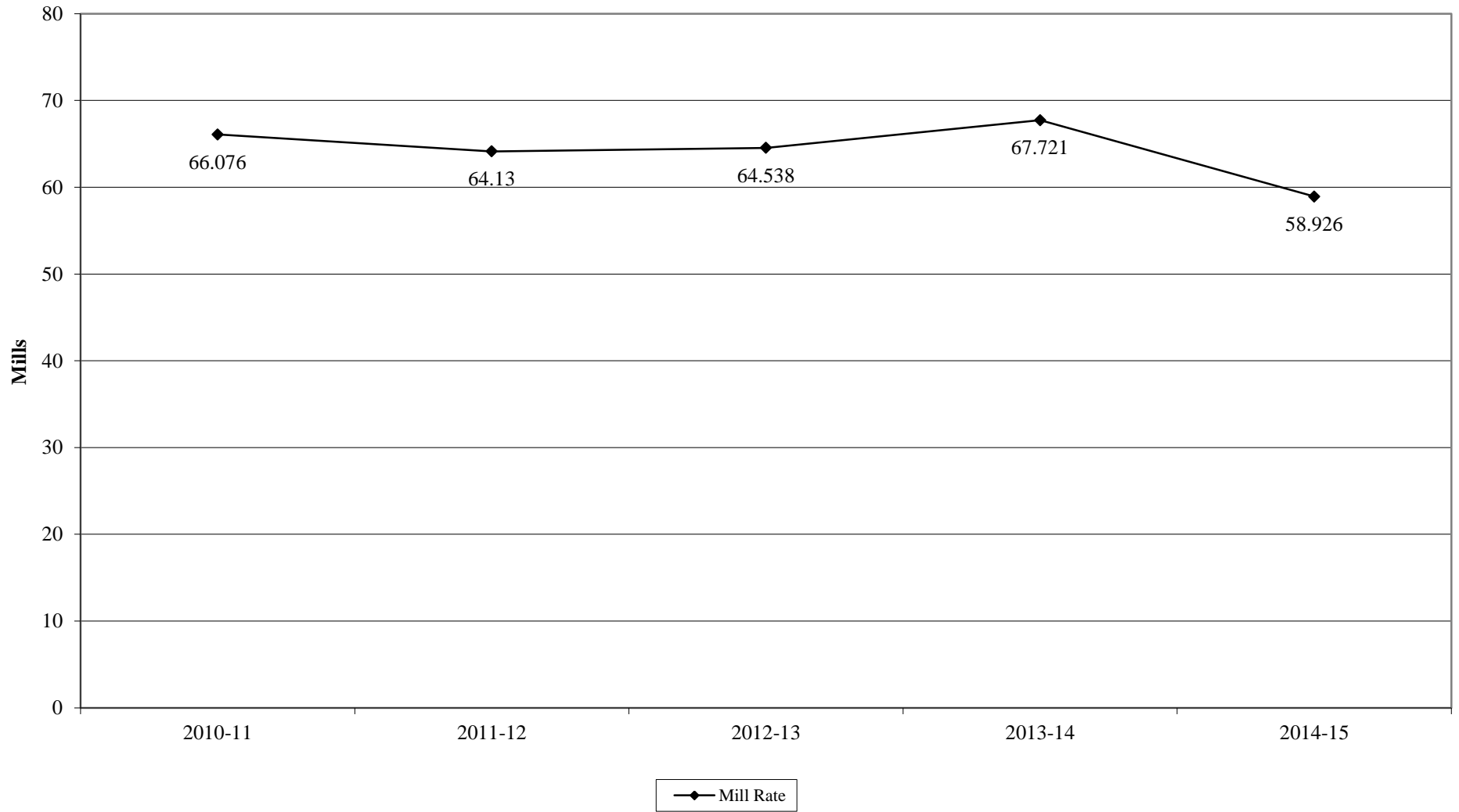




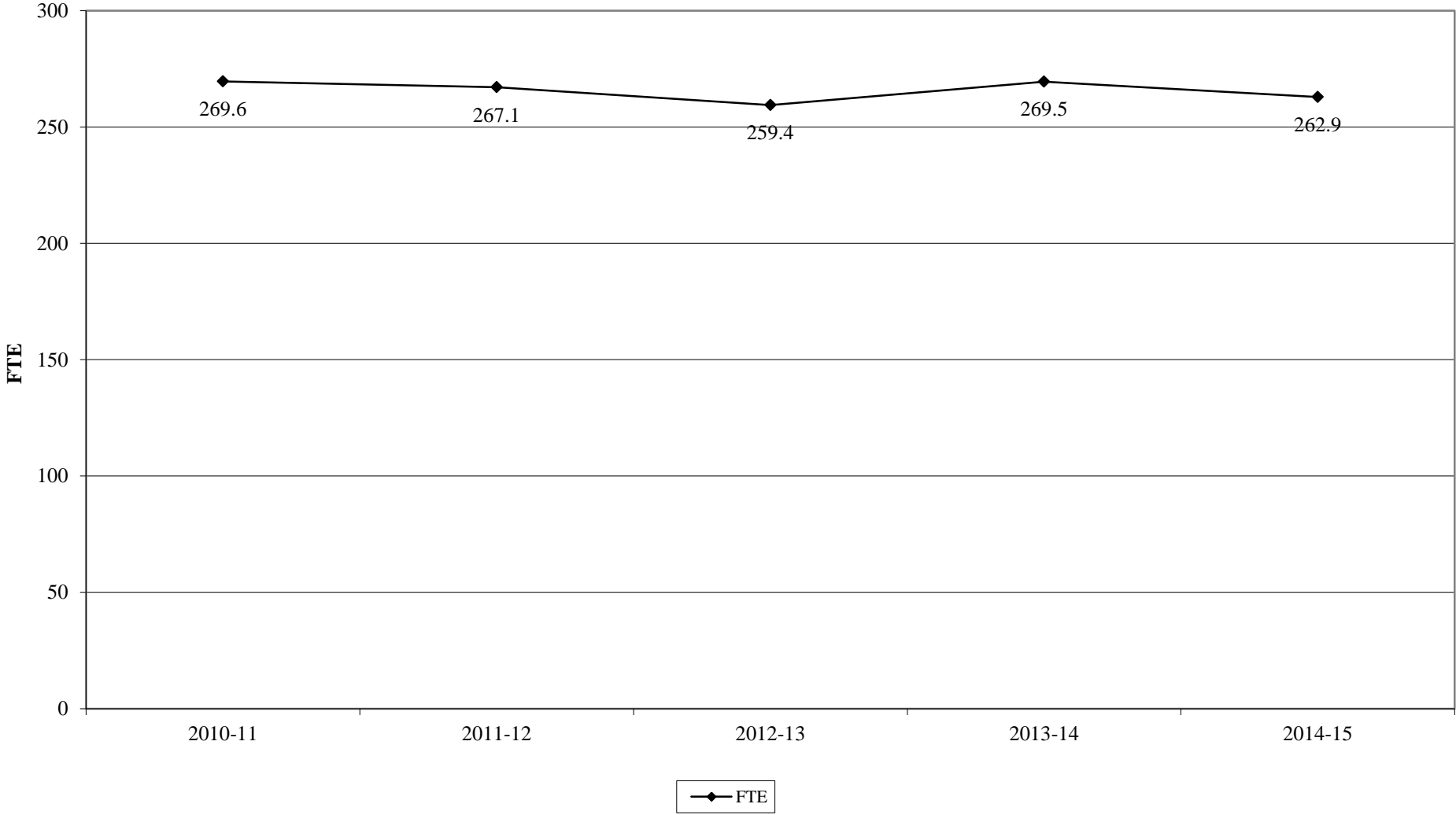
**Unified School District No. 349  
Stafford, Kansas  
Valuation**



**Unified School District No. 349**  
**Stafford, Kansas**  
**Mill Rate**



**Unified School District No. 349**  
**Stafford, Kansas**  
**FTE**



**Unified School District No. 349**  
**Stafford, Kansas**  
**General & Supplemental General Fund**  
**Expenditures per Pupil**

